

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

V.

DUANE WALKER

PATRICIA WALKER,

Defendants.

Case No. 1:11-cv-0914 (NAM/RFT)

COMPLAINT

The United States of America, pursuant to the provisions of 26 U.S.C. § 7401, with the authorization of a delegate of the Secretary of the Treasury and at the direction of the Attorney General of the United States, brings this civil action to collect assessed unpaid federal income tax liabilities of Duane and Patricia Walker. For its complaint, the United States alleges as follows:

1. This Court has jurisdiction pursuant to 28 U.S.C. section 1340 and 1345 and pursuant to 26 U.S.C. section 7402(a).
2. Defendants Duane and Patricia Walker reside within the jurisdiction of the Court.

3. On the dates indicated below, a delegate of the Secretary of the Treasury of the United States of America made assessments against defendants, Duane and Patricia Walker as follows:

Tax Period	Assessment Date	Amount Assessed	Unpaid Assessed Balance Owed Including Penalties and Interest as of 7/31/2011
1996	8/6/2001	\$34,675.93	\$61,353.95
1997	8/6/2001	\$51,503.77	\$83,507.95
1998	8/6/2001 & 12/26/2005	\$18,526.93	\$35,828.56
1999	4/25/2005	\$17,343.70	\$24,904.84
2000	3/7/2005	\$ 2,772.43	\$4,048.42
2001	3/14/2005	\$ 9,555.03	\$14,259.52
2002	3/21/2005	\$10,729.08	\$16,429.89
2003	6/21/2004 & 1/10/2005	\$ 1,855.30	\$2,686.46
2008	5/18/2009	\$ 1,348.82	\$1,770.27
2009	5/17/2010	\$ 1,706.35	\$2,013.13
TOTAL		\$150,017.34	\$246,802.99

4. On or about the dates of the assessments set forth in paragraph 3, above, a delegate of the Secretary of the Treasury of the United States of America gave notice of the assessments to, and made demand for payment of the assessments upon, the defendants Duane and Patricia Walker.

5. Despite said notices and demands, the defendants have failed, neglected, or refused to pay the amount of the assessments in full.

6. Duane and Patricia Walker remain indebted to the United States for unpaid taxes and after the application of all abatements, payments and credits, and the inclusion of all interest and penalties, Duane and Patricia Walker are indebted to the United States of America for the assessments described above, in the total amount of \$246,802.99, as of July 31, 2011, plus such additional amounts, including interest, which accrued and continue to accrue as provided by law.

Wherefore, the United States demands judgment in favor of the United States and against the Defendants, Duane and Patricia Walker, jointly and severally, in the amount of \$246,802.99, as of July 31, 2011, plus statutory additions according to law; and such other and further relief as the Court deems just and proper.

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/s/ Lisa L. Bellamy

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